

ID: CCA\_2010020408445354

Number: **201011022**

Office:

Release Date: 3/19/2010

UILC: 6221.00-00

---

**From:**

**Sent:** Thursday, February 04, 2010 8:44:56 AM

**To:**

**Cc:**

**Subject:** RE: Partnership vs. non-partnership question #2

The Service should issue the FPAA to the source tier, or the closest tier to the source tier, that has a return, or books and records, indicating a working interest. In the absence of a partnership-level proceeding, the Service is bound by the partnership items as determined by the partnership. Roberts v. Commissioner, 94 T.C. 853, 862 (1990).